

|   |                                 |
|---|---------------------------------|
| <input checked="checked" type="checkbox"/> FILED    | <input type="checkbox"/> LODGED |
| <input checked="checked" type="checkbox"/> RECEIVED | <input type="checkbox"/> COPY   |
| JAN 27 2010   |                                 |
| CLERK U S DISTRICT COURT<br>DISTRICT OF ARIZONA     |                                 |
| BY  | DEPUTY                          |

**SEALED**

UNITED STATES DISTRICT COURT  
DISTRICT OF ARIZONA

United States of America,  
Plaintiff,

v.

1) Daniel David Rigmaiden,  
a.k.a. Steven Travis Brawner,  
a.k.a. Travis Rupard,  
a.k.a. Patrick Stout,  
(Counts 1-74); and  
2) Ransom Marion Carter, III,  
(Counts 1-3, 37 & 38);  
Defendants.

NO. CR-08-814-PHX-DGC

**SUPERSEDING**  
**INDICTMENT**

VIO: 18 U.S.C. §§ 371 & 2  
(Conspiracy)  
Count 1

18 U.S.C. §§ 1343 & 2  
(Wire Fraud)  
Counts 2 - 36

18 U.S.C. §§1028A(a)(1) & 2  
(Aggravated Identity Theft)  
Counts 37-71

18 U.S.C. §§1030(a)(4),  
1030(c)(3)(A) & 2  
(Unauthorized Access of a  
Computer With the Intent to  
Defraud)  
Count 72

18 U.S.C. §§ 1341 & 2  
(Mail Fraud)  
Count 73-74

18 U.S.C. § 981, 21 U.S.C.  
§ 853 and 28 U.S.C. § 2461  
(Criminal Forfeiture)

1 THE GRAND JURY CHARGES:

2 INTRODUCTION

3 At times material to this Indictment:

4 1. Defendant DANIEL DAVID RIGMAIDEN fraudulently prepared and  
5 electronically filed false claims with the United States in the form of false income tax returns  
6 filed with the United States Internal Revenue Service (IRS), defendant RANSOM MARION  
7 CARTER, III worked with fellow co-conspirators known and unknown to the Grand Jury who  
8 aided defendant DANIEL DAVID RIGMAIDEN in the collection of income tax refunds  
9 generated from the fraudulent claims and returns via numerous means including automatic teller  
10 machine withdrawals through the use of pre-paid debit cards and withdrawals from bank  
11 accounts opened in the names of shell accounting and tax preparation entities.

12 2. In recent years, the IRS has encouraged taxpayers to prepare and electronically file  
13 (e-file) their federal income taxes. Taxpayers can submit their returns via e-file through  
14 authorized IRS e-file providers. Each authorized IRS e-file provider is assigned one or more  
15 Electronic Filing Identification Numbers (EFIN), which the IRS uses to identify and monitor  
16 e-file provider activity. The IRS Electronic Tax Administration (ETA) administers the e-file  
17 program.

18 3. The Free File program is a free federal tax preparation and electronic filing  
19 program for eligible taxpayers developed through a partnership between the IRS and the Free  
20 File Alliance LLC, a group of private sector tax software companies. Free File allows taxpayers  
21 with an Adjusted Gross Income of \$54,000.00 or less in 2007 to e-file their federal tax returns  
22 for free.

23 4. Many e-file providers offer home use web-based tax preparation software  
24 applications. The application allows the end user to self-prepare a tax return on their home  
25 computer and electronically transmit the tax return via the Internet by means of a personal  
26 computer and modem. After the e-file provider receives the information from the end user, the  
27 e-file provider electronically files the tax return with the IRS, thereby completing the electronic  
28

1 filing process. In order for the end user to connect and transmit an e-filed return over the  
 2 Internet, the end user must have access to the Internet via an Internet Service Provider (ISP).

3 5. Any taxpayer who e-files may request that any income tax refund owed be sent  
 4 directly into a bank account or other financial account, such as a pre-paid debit card, via an  
 5 electronic funds transfer, by providing a routing transmit number and a bank account number  
 6 for the subject account on the incoming electronically filed tax return.

7 6. Once an eligible income tax return is e-filed with an IRS Service Center, such as  
 8 the Service Centers located in Fresno, California, and Kansas City, Kansas, the returns are  
 9 processed. Upon processing, if an income tax refund is owed, the Service Center will instruct  
 10 a Financial Center, such as the Austin Financial Center, Financial Management Services, Austin,  
 11 Texas, to pay the income tax refund to the eligible taxpayer, and if requested, the payment will  
 12 be made via an electronic funds transfer into a bank account or other financial account, such as  
 13 a pre-paid debit card, designated by the taxpayer on the original return.

# COUNT ONE

## **Conspiracy**

### **(18 U.S.C. §§ 371 and 2)**

14  
 15  
 16  
 17  
 18 7. The factual allegations in paragraphs 1 - 6 of this Indictment are incorporated by  
 19 reference and re-alleged as though fully set forth herein.

20 8. Beginning at a time unknown to the Grand Jury, but at least as early as on or about  
 21 January 1, 2005, and continuing through on or about August 3, 2008, in the District of Arizona  
 22 and elsewhere, defendant DANIEL DAVID RIGMAIDEN, defendant RANSOM MARION  
 23 CARTER, III, and others known and unknown to the Grand Jury, did knowingly and willfully  
 24 agree and conspire with each other and others, known and unknown to the Grand Jury, to  
 25 commit the following offenses against the United States:

26 (1) Title 18, United States Code, Section 287 (False Claims Upon the United States);

27 (2) Title 18, United States Code, Section 1028A (Aggravated Identity Theft);

- 1 (3) Title 18, United States Code, Sections 1030(a)(4) and 1030(c)(3)(A)  
2 (Unauthorized Access of a Computer With the Intent to Defraud);  
3 (4) Title 18, United States Code, Section 1341 (Mail Fraud); and  
4 (5) Title 18, United States Code, Section 1343 (Wire Fraud).  
5

6 **OVERT ACTS**

7 9. In furtherance of the aforesaid conspiracy, and to effect the objects of the  
8 conspiracy, defendant DANIEL DAVID RIGMAIDEN, defendant RANSOM MARION  
9 CARTER, III, and others known and unknown to the Grand Jury, committed and caused to be  
10 committed, the following overt acts, among others:

11 10. Commencing on a date unknown by the Grand Jury, but at least by April 27, 2007,  
12 and continuing through on or about June 3, 2007, defendant DANIEL DAVID RIGMAIDEN,  
13 defendant RANSOM MARION CARTER, III, and others known and unknown to the Grand  
14 Jury, collected personal information of deceased individuals, including their names and social  
15 security numbers, for the purpose of fraudulently preparing and fraudulently filing with the IRS,  
16 through electronic means, false claims upon the United States via false income tax returns for  
17 the purpose of fraudulently obtaining income tax refunds.

18 11. During the period beginning on or about April 27, 2007, and continuing through  
19 on or about June 3, 2007, defendant RANSOM MARION CARTER, III opened and maintained  
20 Compass Bank business checking account No. XXXXXX9673, in Phoenix, Arizona, and a shell  
21 accounting and tax preparation business entity, in the State of Arizona, on behalf of defendant  
22 DANIEL DAVID RIGMAIDEN, and others known and unknown to the Grand Jury, for the  
23 purpose of receiving fraudulently obtained income tax refunds from the IRS via electronic funds  
24 transfers.

25 12. During the period beginning on or about May 11, 2007, and continuing through  
26 on or about June 3, 2007, defendant DANIEL DAVID RIGMAIDEN, defendant RANSOM  
27 MARION CARTER, III and others known and unknown to the Grand Jury, electronically filed  
28

1 and caused to be electronically filed, approximately 209 false claims upon the United States via  
2 fraudulent income tax returns filed with the IRS and thereby fraudulently sought the payment  
3 of approximately \$339,298.00 in income tax refunds on behalf of deceased individuals, via  
4 electronic funds transfers, into Compass Bank business checking account No. XXXXXX9673,  
5 in Phoenix, Arizona.

6 13. During the period beginning on or about May 11, 2007, and continuing through  
7 on or about May 25, 2007, defendant DANIEL DAVID RIGMAIDEN, defendant RANSOM  
8 MARION CARTER, III, and others known and unknown to the Grand Jury, caused Financial  
9 Management Services, with financial centers located in Austin, Texas, Kansas City, Kansas,  
10 Philadelphia, Pennsylvania, and San Francisco, California, to transfer, via electronic funds  
11 transfers, approximately \$129,393.00 in fraudulently generated income tax refunds into Compass  
12 Bank Business Checking Account No. XXXXXX9673, in Phoenix, Arizona.

13 14. On or about May 11, 2007, defendant DANIEL DAVID RIGMAIDEN, defendant  
14 RANSOM MARION CARTER, III, and others known and unknown to the Grand Jury, in  
15 furtherance of a knowingly and willfully devised scheme and artifice to defraud the United  
16 States, and to obtain money by means of materially false and fraudulent pretenses and  
17 representations, electronically filed a false claim with the United States which claimed that  
18 Luther G. Clay, deceased in 1983, Social Security Account No. XXX-XX-2128, earned income  
19 through wages in 2006, paid income taxes on the wages in 2006, and was owed an income tax  
20 refund in the amount of \$2,401.00, and requested that the false claim be paid via an electronic  
21 funds transfer into Compass Bank business checking account No. XXXXXX9673, in Phoenix,  
22 Arizona.

23 15. On or about May 11, 2007, defendant DANIEL DAVID RIGMAIDEN, defendant  
24 RANSOM MARION CARTER, III, and others known and unknown to the Grand Jury, in  
25 furtherance of a knowingly and willfully devised scheme and artifice to defraud the United  
26 States, and to obtain money by means of materially false and fraudulent pretenses and  
27 representations, electronically filed a false claim with the United States which claimed that  
28

1 Josephine L. Cowles, deceased in 1983, Social Security Account No. XXX-XX-3450, earned  
2 income through wages in 2006, paid income taxes on the wages in 2006, and was owed an  
3 income tax refund in the amount of \$2,379.00, and requested that the false claim be paid via an  
4 electronic funds transfer into Compass Bank business checking account No. XXXXXX9673,  
5 in Phoenix, Arizona.

6 16. Commencing on a date unknown by the Grand Jury, but at least by March 3, 2008,  
7 and continuing through on or about April 15, 2008, defendant DANIEL DAVID RIGMAIDEN,  
8 and others known and unknown to the Grand Jury, collected personal information of deceased  
9 individuals, including their names and social security numbers, for the purpose of fraudulently  
10 preparing and fraudulently filing with the IRS, through electronic means, false claims upon the  
11 United States via false income tax returns for the purpose of fraudulently obtaining income tax  
12 refunds.

13 17. Commencing on or about an unknown date in January 2008, and continuing  
14 through on or about February 12, 2008, a co-conspirator known to the Grand Jury directed a  
15 confidential informant working on behalf of the government to open a business checking  
16 account, and a shell accounting and tax preparation business entity, in the State of Arizona, on  
17 behalf of defendant DANIEL DAVID RIGMAIDEN, and others known and unknown to the  
18 Grand Jury, for the purpose of receiving fraudulently obtained income tax refunds from the IRS  
19 via electronic funds transfers. A government undercover agent, working with a confidential  
20 informant working on behalf of the government, subsequently opened Meridian Bank business  
21 checking account No. XXXXXX0007, in Phoenix, Arizona, on behalf of, and at the direction  
22 of, defendant DANIEL DAVID RIGMAIDEN, and others known and unknown to the Grand  
23 Jury, for the subject purpose.

24 18. Commencing on or about March 3, 2008, and continuing until on or about April  
25 15, 2008, defendant DANIEL DAVID RIGMAIDEN, and others known and unknown to the  
26 Grand Jury, electronically filed and caused to be electronically filed, approximately 361 false  
27 claims upon the United States via fraudulent income tax returns filed with the IRS, and thereby  
28



1 fraudulently sought the payment of approximately \$668,876.00 in income tax refunds on behalf  
2 of deceased individuals, via electronic funds transfers, into Meridian Bank business checking  
3 account No. XXXXXX0007, in Phoenix, Arizona.

4 19. During the period beginning on or about March 3, 2008, and continuing through  
5 on or about April 4, 2008, defendant DANIEL DAVID RIGMAIDEN, and others known and  
6 unknown to the Grand Jury, caused the Austin Financial Center, Financial Management  
7 Services, Austin, Texas, to transfer, via electronic funds transfers, approximately \$447,407.00  
8 in fraudulently generated income tax refunds into Meridian Bank business checking account No.  
9 XXXXXX0007, in Phoenix, Arizona.

10 20. On or about March 3, 2008, defendant DANIEL DAVID RIGMAIDEN, and  
11 others known and unknown to the Grand Jury, in furtherance of a knowingly and willfully  
12 devised scheme and artifice to defraud the United States, and to obtain money by means of  
13 materially false and fraudulent pretenses and representations, electronically filed a false claim  
14 with the United States which claimed that Glen Apling, deceased in 1983, Social Security  
15 Account No. XXX-XX-8286, earned income through wages in 2007, paid income taxes on the  
16 wages in 2007, and was owed an income tax refund in the amount of \$2,184.00, and requested  
17 that the false claim be paid via an electronic funds transfer into Meridian Bank business  
18 checking account No. XXXXXX0007, in Phoenix, Arizona.

19 21. On or about March 4, 2008, defendant DANIEL DAVID RIGMAIDEN, and  
20 others known and unknown to the Grand Jury, in furtherance of a knowingly and willfully  
21 devised scheme and artifice to defraud the United States, and to obtain money by means of  
22 materially false and fraudulent pretenses and representations, electronically filed a false claim  
23 with the United States which claimed that Tristan Moreno, deceased in 1992, Social Security  
24 Account No. XXX-XX-7781, earned income through wages in 2007, paid income taxes on the  
25 wages in 2007, and was owed an income tax refund in the amount of \$2,303.00, and requested  
26 that the false claim be paid via an electronic funds transfer into Meridian Bank business  
27 checking account No. XXXXXX0007, in Phoenix, Arizona.

1           22. On or about March 4, 2008, defendant DANIEL DAVID RIGMAIDEN, and  
2 others known and unknown to the Grand Jury, in furtherance of a knowingly and willfully  
3 devised scheme and artifice to defraud the United States, and to obtain money by means of  
4 materially false and fraudulent pretenses and representations, electronically filed a false claim  
5 with the United States which claimed that Nancy Dickinson, deceased in 1979, Social Security  
6 Account No. XXX-XX-2048, earned income through wages in 2007, paid income taxes on the  
7 wages in 2007, and was owed an income tax refund in the amount of \$2,405.00, and requested  
8 that the false claim be paid via an electronic funds transfer into Meridian Bank business  
9 checking account No. XXXXXX0007, in Phoenix, Arizona.

10           23. On or about March 4, 2008, defendant DANIEL DAVID RIGMAIDEN, and  
11 others known and unknown to the Grand Jury, in furtherance of a knowingly and willfully  
12 devised scheme and artifice to defraud the United States, and to obtain money by means of  
13 materially false and fraudulent pretenses and representations, electronically filed a false claim  
14 with the United States which claimed that Damon Miles, deceased in 1992, Social Security  
15 Account No. XXX-XX-0878, earned income through wages in 2007, paid income taxes on the  
16 wages in 2007, and was owed an income tax refund in the amount of \$2,117.00, and requested  
17 that the false claim be paid via an electronic funds transfer into Meridian Bank business  
18 checking account No. XXXXXX0007, in Phoenix, Arizona.

19           24. On or about March 4, 2008, defendant DANIEL DAVID RIGMAIDEN, and  
20 others known and unknown to the Grand Jury, in furtherance of a knowingly and willfully  
21 devised scheme and artifice to defraud the United States, and to obtain money by means of  
22 materially false and fraudulent pretenses and representations, electronically filed a false claim  
23 with the United States which claimed that David Duick, deceased in 1990, Social Security  
24 Account No. XXX-XX-9821, earned income through wages in 2007, paid income taxes on the  
25 wages in 2007, and was owed an income tax refund in the amount of \$2,274.00, and requested  
26 that the false claim be paid via an electronic funds transfer into Meridian Bank business  
27 checking account No. XXXXXX0007, in Phoenix, Arizona.



1       25. On or about March 5, 2008, defendant DANIEL DAVID RIGMAIDEN, and  
2 others known and unknown to the Grand Jury, in furtherance of a knowingly and willfully  
3 devised scheme and artifice to defraud the United States, and to obtain money by means of  
4 materially false and fraudulent pretenses and representations, electronically filed a false claim  
5 with the United States which claimed that Dung Diep, deceased in 1996, Social Security  
6 Account No. XXX-XX-4531, earned income through wages in 2007, paid income taxes on the  
7 wages in 2007, and was owed an income tax refund in the amount of \$2,204.00, and requested  
8 that the false claim be paid via an electronic funds transfer into Meridian Bank business  
9 checking account No. XXXXXX0007, in Phoenix, Arizona.

10       26. On or about March 5, 2008, defendant DANIEL DAVID RIGMAIDEN, and  
11 others known and unknown to the Grand Jury, in furtherance of a knowingly and willfully  
12 devised scheme and artifice to defraud the United States, and to obtain money by means of  
13 materially false and fraudulent pretenses and representations, electronically filed a false claim  
14 with the United States which claimed that Mark Appleton, deceased in 1978, Social Security  
15 Account No. XXX-XX-8014, earned income through wages in 2007, paid income taxes on the  
16 wages in 2007, and was owed an income tax refund in the amount of \$2,485.00, and requested  
17 that the false claim be paid via an electronic funds transfer into Meridian Bank business  
18 checking account No. XXXXXX0007, in Phoenix, Arizona.

19       27. On about March 14, 2008, defendant DANIEL DAVID RIGMAIDEN, and others  
20 known and unknown to the Grand Jury, directed a confidential informant working on behalf of  
21 the government to ship \$9,000.00 of fraudulently obtained income tax refunds, previously  
22 deposited in Meridian Bank business checking account No. XXXXXX0007, in Phoenix,  
23 Arizona, to a commercial mail receiving agency located in the State of Utah.

24       28. On or about March 19, 2008, a co-conspirator known to the Grand Jury picked up  
25 a Federal Express package containing \$9,000.00 of fraudulently obtained income tax refunds,  
26 previously deposited in Meridian Bank business checking account No. XXXXXX0007, in  
27 Phoenix, Arizona, from a commercial mail receiving agency located in the State of Utah.

1        29. During the week of March 24, 2008, a co-conspirator known to the Grand Jury,  
2 and others unknown to the Grand Jury, directed a confidential informant working on behalf of  
3 the government to ship \$9,000.00 of fraudulently obtained income tax refunds, previously  
4 deposited in Meridian Bank business checking account No. XXXXXX0007, in Phoenix,  
5 Arizona, to a commercial mail receiving agency located in the State of Utah.

6        30. On or about March 21, 2008, defendant DANIEL DAVID RIGMAIDEN  
7 knowingly and with intent to defraud accessed a protected computer used in interstate commerce  
8 and communication, without authorization from the computer's owner, a private individual and  
9 resident of Glendale, Arizona, and by means of such conduct, including the use of Internet  
10 Provider Address XX.XXX.XXX.106, accessed Meridian Bank business checking account No.  
11 XXXXXX0007, which furthered the fraud of the United States, committed through the  
12 electronic filing of fraudulent income tax returns.

13        31. On or about March 22, 2008, defendant DANIEL DAVID RIGMAIDEN, and  
14 others known and unknown to the Grand Jury, in furtherance of a knowingly and willfully  
15 devised scheme and artifice to defraud the United States, and to obtain money by means of  
16 materially false and fraudulent pretenses and representations, electronically filed a false claim  
17 with the United States which claimed that Tony C. Crain, deceased in 1995, Social Security  
18 Account No. XXX-XX-9560, earned income through wages in 2007, paid income taxes on the  
19 wages in 2007, and was owed an income tax refund in the amount of \$4,286.00, and requested  
20 that the false claim be paid via an electronic funds transfer into Meridian Bank business  
21 checking account No. XXXXXX0007, in Phoenix, Arizona.

22        32. On or about March 22, 2008, defendant DANIEL DAVID RIGMAIDEN, and  
23 others known and unknown to the Grand Jury, in furtherance of a knowingly and willfully  
24 devised scheme and artifice to defraud the United States, and to obtain money by means of  
25 materially false and fraudulent pretenses and representations, electronically filed a false claim  
26 with the United States which claimed that Frank A. Cox, deceased in 1996, Social Security  
27 Account No. XXX-XX-3782, earned income through wages in 2007, paid income taxes on the  
28

1 wages in 2007, and was owed an income tax refund in the amount of \$4,083.00, and requested  
2 that the false claim be paid via an electronic funds transfer into Meridian Bank business  
3 checking account No. XXXXXX0007, in Phoenix, Arizona.

4 33. On or about March 22, 2008, defendant DANIEL DAVID RIGMAIDEN, and  
5 others known and unknown to the Grand Jury, in furtherance of a knowingly and willfully  
6 devised scheme and artifice to defraud the United States, and to obtain money by means of  
7 materially false and fraudulent pretenses and representations, electronically filed a false claim  
8 with the United States which claimed that Mercedes Coulter, deceased in 1988, Social Security  
9 Account No. XXX-XX-1744, earned income through wages in 2007, paid income taxes on the  
10 wages in 2007, and was owed an income tax refund in the amount of \$3,931.00, and requested  
11 that the false claim be paid via an electronic funds transfer into Meridian Bank business  
12 checking account No. XXXXXX0007, in Phoenix, Arizona.

13 34. On or about March 23, 2008, defendant DANIEL DAVID RIGMAIDEN, and  
14 others known and unknown to the Grand Jury, in furtherance of a knowingly and willfully  
15 devised scheme and artifice to defraud the United States, and to obtain money by means of  
16 materially false and fraudulent pretenses and representations, electronically filed a false claim  
17 with the United States which claimed that Patrick C. Allen, deceased in 1985, Social Security  
18 Account No. XXX-XX-5274, earned income through wages in 2007, paid income taxes on the  
19 wages in 2007, and was owed an income tax refund in the amount of \$4,390.00, and requested  
20 that the false claim be paid via an electronic funds transfer into Meridian Bank business  
21 checking account No. XXXXXX0007, in Phoenix, Arizona.

22 35. On or about March 23, 2008, defendant DANIEL DAVID RIGMAIDEN, and  
23 others known and unknown to the Grand Jury, in furtherance of a knowingly and willfully  
24 devised scheme and artifice to defraud the United States, and to obtain money by means of  
25 materially false and fraudulent pretenses and representations, electronically filed a false claim  
26 with the United States which claimed that John D. Finch, deceased in 1993, Social Security  
27 Account No. XXX-XX-6845, earned income through wages in 2007, paid income taxes on the  
28

1 wages in 2007, and was owed an income tax refund in the amount of \$3,795.00, and requested  
2 that the false claim be paid via an electronic funds transfer into Meridian Bank business  
3 checking account No. XXXXXX0007, in Phoenix, Arizona.

4 36. On or about March 24, 2008, defendant DANIEL DAVID RIGMAIDEN, and  
5 others known and unknown to the Grand Jury, in furtherance of a knowingly and willfully  
6 devised scheme and artifice to defraud the United States, and to obtain money by means of  
7 materially false and fraudulent pretenses and representations, electronically filed a false claim  
8 with the United States which claimed that Salvador Duarte, deceased in 1989, Social Security  
9 Account No. XXX-XX-8032, earned income through wages in 2007, paid income taxes on the  
10 wages in 2007, and was owed an income tax refund in the amount of \$4,979.00, and requested  
11 that the false claim be paid via an electronic funds transfer into Meridian Bank business  
12 checking account No. XXXXXX0007, in Phoenix, Arizona.

13 37. On or about March 24, 2008, defendant DANIEL DAVID RIGMAIDEN, and  
14 others known and unknown to the Grand Jury, in furtherance of a knowingly and willfully  
15 devised scheme and artifice to defraud the United States, and to obtain money by means of  
16 materially false and fraudulent pretenses and representations, electronically filed a false claim  
17 with the United States which claimed that Timothy A. Fazio, deceased in 1984, Social Security  
18 Account No. XXX-XX-3957, earned income through wages in 2007, paid income taxes on the  
19 wages in 2007, and was owed an income tax refund in the amount of \$4,891.00, and requested  
20 that the false claim be paid via an electronic funds transfer into Meridian Bank business  
21 checking account No. XXXXXX0007, in Phoenix, Arizona.

22 38. On or about March 24, 2008, defendant DANIEL DAVID RIGMAIDEN, and  
23 others known and unknown to the Grand Jury, in furtherance of a knowingly and willfully  
24 devised scheme and artifice to defraud the United States, and to obtain money by means of  
25 materially false and fraudulent pretenses and representations, electronically filed a false claim  
26 with the United States which claimed that Mario A. Fernandez, deceased in 1987, Social  
27 Security Account No. XXX-XX-8609, earned income through wages in 2007, paid income taxes  
28

1 on the wages in 2007, and was owed an income tax refund in the amount of \$4,817.00, and  
2 requested that the false claim be paid via an electronic funds transfer into Meridian Bank  
3 business checking account No. XXXXXX0007, in Phoenix, Arizona.

4 39. On or about March 24, 2008, defendant DANIEL DAVID RIGMAIDEN, and  
5 others known and unknown to the Grand Jury, in furtherance of a knowingly and willfully  
6 devised scheme and artifice to defraud the United States, and to obtain money by means of  
7 materially false and fraudulent pretenses and representations, electronically filed a false claim  
8 with the United States which claimed that Maureen M. Douglass, deceased in 1986, Social  
9 Security Account No. XXX-XX-2273, earned income through wages in 2007, paid income taxes  
10 on the wages in 2007, and was owed an income tax refund in the amount of \$4,101.00, and  
11 requested that the false claim be paid via an electronic funds transfer into Meridian Bank  
12 business checking account No. XXXXXX0007, in Phoenix, Arizona.

13 40. On or about April 2, 2008, a co-conspirator known to the Grand Jury picked up  
14 a Federal Express package containing \$9,000.00 of fraudulently obtained income tax refunds,  
15 previously deposited in Meridian Bank business checking account No. XXXXXX0007, in  
16 Phoenix, Arizona, from a commercial mail receiving agency located in the State of Utah.

17 41. On or about April 15, 2008, a co-conspirator known to the Grand Jury picked up  
18 a Federal Express package containing \$9,000.00 of fraudulently obtained income tax refunds,  
19 previously deposited in Meridian Bank business checking account No. XXXXXX0007, in  
20 Phoenix, Arizona, from a commercial mail receiving agency located in the State of Utah.

21 In violation of Title 18, United States Code, Sections 371 and 2.

22  
23 **COUNTS TWO TO THIRTY-SIX**

24 **Wire Fraud**

25 **(18 U.S.C. §§ 1343 and 2)**

26 42. The factual allegations in paragraphs 1-41 of this Indictment are incorporated by  
27 reference and re-alleged as though fully set forth herein.

1           43.     Beginning on or about January 1, 2005, and continuing through on or about August  
2 3, 2008, in the District of Arizona and elsewhere, defendant DANIEL DAVID RIGMAIDEN,  
3 defendant RANSOM MARION CARTER, III, and others known and unknown to the Grand  
4 Jury, did knowingly and willfully devise and intend to devise a scheme and artifice to defraud  
5 and to obtain money by means of materially false and fraudulent pretenses, representations and  
6 promises.

7           44.     On or about May 5, 2008, defendant DANIEL DAVID RIGMAIDEN picked up  
8 a Federal Express package containing \$68,000.00 of fraudulently obtained income tax refunds,  
9 previously deposited in Meridian Bank business checking account No. XXXXXX0007, in  
10 Phoenix, Arizona, from a commercial mail receiving agency located in the State of California.

11           45.     On or about the dates listed below, in the District of Arizona and elsewhere, for  
12 the purpose of executing said scheme and artifice to defraud and to obtain money by means of  
13 materially false and fraudulent pretenses, representations and promises, defendant DANIEL  
14 DAVID RIGMAIDEN, defendant RANSOM MARION CARTER, III, along with others known  
15 and unknown to the Grand Jury, did knowingly transmit or cause to be transmitted, by means of  
16 wire and radio communications in interstate commerce, certain writings, pictures, signals and  
17 sounds (i.e. electronic funds transfers), from the State of Texas to the State of Arizona as set  
18 forth in the chart below, each such instance being a separate Count of this Indictment:

19 /

20 /

21 /

22 /

23 /

24 /

25 /

26 /

27  
28



| Ct | Date of Funds Transfer – On or About | Deceased Taxpayer and Year of Death – On or About (SSN) [Refund Amount Claimed and Paid] | Funds Originator (Funds Recipient) [Type of Transaction]   | Materially False Representations (Defendant(s))   |
|----|--------------------------------------|--|--|---|
| 2  | 05/25/07                             | Luther G. Clay – 1983 (XXX-XX-2128) [\$2,401.00]   | Austin Financial Center, Financial Management Services, Austin, Texas (Compass Bank, Account No. XXXXXX9673 - Phoenix, Arizona) [Electronic Funds Transfer]  | The deceased taxpayer earned income through wages in 2006, paid income taxes on the wages in 2006, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about May 11, 2007. (Rigmaiden and Carter) |
| 3  | 05/25/07                             | Josephine L. Cowles – 1983 (XXX-XX-3450) [\$2,379.00]                                    | Austin Financial Center, Financial Management Services, Austin, Texas (Compass Bank, Account No. XXXXXX9673 - Phoenix, Arizona) [Electronic Funds Transfer]  | The deceased taxpayer earned income through wages in 2006, paid income taxes on the wages in 2006, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about May 11, 2007. (Rigmaiden and Carter) |
| 4  | 3/14/08                              | Tristan Moreno – 1992 (XXX-XX-7781) [\$2,303.00]   | Austin Financial Center, Financial Management Services, Austin, Texas (Meridian Bank, Account No. XXXXXX0007 – Phoenix, Arizona) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 4, 2008. (Rigmaiden)           |

| Ct | Date of Funds Transfer – On or About | Deceased Taxpayer and Year of Death – On or About (SSN) [Refund Amount Claimed and Paid] | Funds Originator (Funds Recipient) [Type of Transaction]   | Materially False Representations (Defendant(s))   |
|----|--------------------------------------|--|--|---|
| 5  | 3/14/08                              | Salvador Melgar – 1997 (XXX-XX-9778) [\$1,778.00]  | Austin Financial Center, Financial Management Services, Austin, Texas (Meridian Bank, Account No. XXXXXX0007 – Phoenix, Arizona) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 4, 2008. (Rigmaiden) |
| 6  | 3/14/08                              | Rockkmar McLane – 1994 (XXX-XX-8758) [\$1,823.00]  | Austin Financial Center, Financial Management Services, Austin, Texas (Meridian Bank, Account No. XXXXXX0007 – Phoenix, Arizona) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 3, 2008. (Rigmaiden) |
| 7  | 3/14/08                              | Barry A. Dennis – 1981 (XXX-XX-2315) [\$2,126.00]  | Austin Financial Center, Financial Management Services, Austin, Texas (Meridian Bank, Account No. XXXXXX0007 – Phoenix, Arizona) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 4, 2008. (Rigmaiden) |

| Ct | Date of Funds Transfer – On or About | Deceased Taxpayer and Year of Death – On or About (SSN) [Refund Amount Claimed and Paid] | Funds Originator (Funds Recipient) [Type of Transaction]   | Materially False Representations (Defendant(s))   |
|----|--------------------------------------|--|--|---|
| 8  | 3/14/08                              | Glen Apling – 1983 (XXX-XX-8286) [\$2,184.00]  | Austin Financial Center, Financial Management Services, Austin, Texas (Meridian Bank, Account No. XXXXXX0007 – Phoenix, Arizona) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 3, 2008. (Rigmaiden) |
| 9  | 3/14/08                              | Garrett C. Dyer – 1986 (XXX-XX-3551) [\$2,017.00]  | Austin Financial Center, Financial Management Services, Austin, Texas (Meridian Bank, Account No. XXXXXX0007 – Phoenix, Arizona) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 4, 2008. (Rigmaiden) |
| 10 | 3/14/08                              | Damon L. Miles – 1992 (XXX-XX-0878) [\$2,117.00]   | Austin Financial Center, Financial Management Services, Austin, Texas (Meridian Bank, Account No. XXXXXX0007 – Phoenix, Arizona) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 4, 2008. (Rigmaiden) |

| Ct | Date of Funds Transfer – On or About | Deceased Taxpayer and Year of Death – On or About (SSN) [Refund Amount Claimed and Paid] | Funds Originator (Funds Recipient) [Type of Transaction]   | Materially False Representations (Defendant(s))   |
|----|--------------------------------------|--|--|---|
| 11 | 3/14/08                              | Nancy Dickinson – 1979 (XXX-XX-2048) [\$2,405.00]  | Austin Financial Center, Financial Management Services, Austin, Texas (Meridian Bank, Account No. XXXXXX0007 – Phoenix, Arizona) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 4, 2008. (Rigmaiden) |
| 12 | 3/14/08                              | Thomas L. Dixon – 1991 (XXX-XX-3397) [\$2,095.00]  | Austin Financial Center, Financial Management Services, Austin, Texas (Meridian Bank, Account No. XXXXXX0007 – Phoenix, Arizona) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 4, 2008. (Rigmaiden) |
| 13 | 3/14/08                              | Sunshine M. Mitchell – 1993 (XXX-XX-2563) [\$1,712.00]                                   | Austin Financial Center, Financial Management Services, Austin, Texas (Meridian Bank, Account No. XXXXXX0007 – Phoenix, Arizona) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 3, 2008. (Rigmaiden) |

| Ct | Date of Funds Transfer – On or About | Deceased Taxpayer and Year of Death – On or About (SSN) [Refund Amount Claimed and Paid] | Funds Originator (Funds Recipient) [Type of Transaction]   | Materially False Representations (Defendant(s))   |
|----|--------------------------------------|--|--|---|
| 14 | 3/14/08                              | Juan C. Mendez – 1997 (XXX-XX-8328) [\$2,030.00]   | Austin Financial Center, Financial Management Services, Austin, Texas (Meridian Bank, Account No. XXXXXX0007 – Phoenix, Arizona) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 3, 2008. (Rigmaiden) |
| 15 | 3/14/08                              | David Duick – 1990 (XXX-XX-9821) [\$2,274.00]  | Austin Financial Center, Financial Management Services, Austin, Texas (Meridian Bank, Account No. XXXXXX0007 – Phoenix, Arizona) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 4, 2008. (Rigmaiden) |
| 16 | 3/14/08                              | Matthew L. Andres – 1982 (XXX-XX-1831) [\$1,860.00]                                      | Austin Financial Center, Financial Management Services, Austin, Texas (Meridian Bank, Account No. XXXXXX0007 – Phoenix, Arizona) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 4, 2008. (Rigmaiden) |

| Ct | Date of Funds Transfer – On or About | Deceased Taxpayer and Year of Death – On or About (SSN) [Refund Amount Claimed and Paid] | Funds Originator (Funds Recipient) [Type of Transaction]   | Materially False Representations (Defendant(s))  |
|----|--------------------------------------|--|--|--|
| 17 | 3/18/08                              | Robert A. De Rose – 1988 (XXX-XX-4605) [\$1,799.00]                                      | Austin Financial Center, Financial Management Services, Austin, Texas (Meridian Bank, Account No. XXXXXX0007 – Phoenix, Arizona) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 10, 2008. (Rigmaiden) |
| 18 | 3/21/08                              | Brian J. Dorenkemper – 1984 (XXX-XX-9841) [1,936.00]                                     | Austin Financial Center, Financial Management Services, Austin, Texas (Meridian Bank, Account No. XXXXXX0007 – Phoenix, Arizona) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 5, 2008. (Rigmaiden)  |
| 19 | 3/21/08                              | Melanie C. Meskimen – 1990 (XXX-XX-2688) [\$1,666.00]                                    | Austin Financial Center, Financial Management Services, Austin, Texas (Meridian Bank, Account No. XXXXXX0007 – Phoenix, Arizona) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 10, 2008. (Rigmaiden) |



| Ct | Date of Funds Transfer – On or About | Deceased Taxpayer and Year of Death – On or About (SSN) [Refund Amount Claimed and Paid] | Funds Originator (Funds Recipient) [Type of Transaction]   | Materially False Representations (Defendant(s))  |
|----|--------------------------------------|--|--|--|
| 20 | 3/21/08                              | Martie D. Easley – 1978 (XXX-XX-1206) [\$1,693.00]                                       | Austin Financial Center, Financial Management Services, Austin, Texas (Meridian Bank, Account No. XXXXXX0007 – Phoenix, Arizona) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 5, 2008. (Rigmaiden)  |
| 21 | 3/21/08                              | Connie E. Flores – 1980 (XXX-XX-4742) [\$1,444.00]                                       | Austin Financial Center, Financial Management Services, Austin, Texas (Meridian Bank, Account No. XXXXXX0007 – Phoenix, Arizona) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 5, 2008. (Rigmaiden)  |
| 22 | 3/21/08                              | Randy J. De La Cruz – 1986 (XXX-XX-3039) [\$2,158.00]                                    | Austin Financial Center, Financial Management Services, Austin, Texas (Meridian Bank, Account No. XXXXXX0007 – Phoenix, Arizona) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 10, 2008. (Rigmaiden) |

| Ct | Date of Funds Transfer – On or About | Deceased Taxpayer and Year of Death – On or About (SSN) [Refund Amount Claimed and Paid] | Funds Originator (Funds Recipient) [Type of Transaction]   | Materially False Representations (Defendant(s))   |
|----|--------------------------------------|--|--|---|
| 23 | 3/21/08                              | Dung Diep – 1996 (XXX-XX-4531) [\$2,204.00]  | Austin Financial Center, Financial Management Services, Austin, Texas (Meridian Bank, Account No. XXXXXX0007 – Phoenix, Arizona) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 5, 2008. (Rigmaiden) |
| 24 | 3/21/08                              | Ramon Montes – 1992 (XXX-XX-3978) [\$1,915.00]   | Austin Financial Center, Financial Management Services, Austin, Texas (Meridian Bank, Account No. XXXXXX0007 – Phoenix, Arizona) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 5, 2008. (Rigmaiden) |
| 25 | 3/21/08                              | Mark Appleton – 1978 (XXX-XX-8014) [\$2,485.00]  | Austin Financial Center, Financial Management Services, Austin, Texas (Meridian Bank, Account No. XXXXXX0007 – Phoenix, Arizona) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 5, 2008. (Rigmaiden) |

| Ct | Date of Funds Transfer – On or About | Deceased Taxpayer and Year of Death – On or About (SSN) [Refund Amount Claimed and Paid] | Funds Originator (Funds Recipient) [Type of Transaction]   | Materially False Representations (Defendant(s))  |
|----|--------------------------------------|--|--|--|
| 26 | 3/21/08                              | Raymond D. Moch – 1993 (XXX-XX-6865) [\$2,162.00]  | Austin Financial Center, Financial Management Services, Austin, Texas (Meridian Bank, Account No. XXXXXX0007 – Phoenix, Arizona) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 10, 2008. (Rigmaiden) |
| 27 | 3/21/08                              | Edward E. Dussich – 1987 (XXX-XX-2946) [\$1,950.00]                                      | Austin Financial Center, Financial Management Services, Austin, Texas (Meridian Bank, Account No. XXXXXX0007 – Phoenix, Arizona) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 10, 2008. (Rigmaiden) |
| 28 | 04/18/08                             | Tony C. Crain - 1995 (XXX-XX-9560) [\$4,286.00]  | Austin Financial Center, Financial Management Services, Austin, TX (Meridian Bank, Account No. XXXXXX0007 – Phoenix, AZ) [Electronic Funds Transfer]         | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 22, 2008. (Rigmaiden) |

| Ct | Date of Funds Transfer – On or About | Deceased Taxpayer and Year of Death – On or About (SSN) [Refund Amount Claimed and Paid] | Funds Originator (Funds Recipient) [Type of Transaction]   | Materially False Representations (Defendant(s))  |
|----|--------------------------------------|--|--|--|
| 29 | 04/18/08                             | Frank A. Cox - 1996 (XXX-XX-3782) [\$4,083.00]   | Austin Financial Center, Financial Management Services, Austin, TX (Meridian Bank, Account No. XXXXXX0007 – Phoenix, AZ) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 22, 2008. (Rigmaiden) |
| 30 | 04/18/08                             | Mercedes Coulter - 1988 (XXX-XX-1744) [\$3,931.00]                                       | Austin Financial Center, Financial Management Services, Austin, TX (Meridian Bank, Account No. XXXXXX0007 – Phoenix, AZ) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 22, 2008. (Rigmaiden) |
| 31 | 04/18/08                             | Patrick C. Allen - 1985 (XXX-XX-5274) [\$4,390.00]                                       | Austin Financial Center, Financial Management Services, Austin, TX (Meridian Bank, Account No. XXXXXX0007 – Phoenix, AZ) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 23, 2008. (Rigmaiden) |

| Ct | Date of Funds Transfer – On or About | Deceased Taxpayer and Year of Death – On or About (SSN) [Refund Amount Claimed and Paid] | Funds Originator (Funds Recipient) [Type of Transaction]   | Materially False Representations (Defendant(s))  |
|----|--------------------------------------|--|--|--|
| 32 | 04/18/08                             | John D. Finch - 1993 (XXX-XX-6845) [\$3,795.00]  | Austin Financial Center, Financial Management Services, Austin, TX (Meridian Bank, Account No. XXXXXX0007 – Phoenix, AZ) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 23, 2008. (Rigmaiden) |
| 33 | 04/18/08                             | Salvador Duarte - 1989 (XXX-XX-8032) [\$4,979.00]  | Austin Financial Center, Financial Management Services, Austin, TX (Meridian Bank, Account No. XXXXXX0007 – Phoenix, AZ) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 24, 2008. (Rigmaiden) |
| 34 | 04/18/08                             | Timothy A. Fazio - 1984 (XXX-XX-3957) [\$4,891.00]                                       | Austin Financial Center, Financial Management Services, Austin, TX (Meridian Bank, Account No. XXXXXX0007 – Phoenix, AZ) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 24, 2008. (Rigmaiden) |

| Ct | Date of Funds Transfer – On or About | Deceased Taxpayer and Year of Death – On or About (SSN) [Refund Amount Claimed and Paid] | Funds Originator (Funds Recipient) [Type of Transaction]   | Materially False Representations (Defendant(s))  |
|----|--------------------------------------|--|--|--|
| 35 | 04/18/08                             | Mario A. Fernandez - 1987 (XXX-XX-8609) [\$4,817.00]                                     | Austin Financial Center, Financial Management Services, Austin, TX (Meridian Bank, Account No. XXXXXX0007 – Phoenix, AZ) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 24, 2008. (Rigmaiden) |
| 36 | 04/18/08                             | Maureen M. Douglass - 1986 (XXX-XX-2273) [\$4,101.00]                                    | Austin Financial Center, Financial Management Services, Austin, TX (Meridian Bank, Account No. XXXXXX0007 – Phoenix, AZ) [Electronic Funds Transfer] | The deceased taxpayer earned income through wages in 2007, paid income taxes on the wages in 2007, and was owed an income tax refund in the amount claimed. Return containing the materially false representations filed on or about March 24, 2008. (Rigmaiden) |

All in violation of Title 18, United States Code, Sections 1343 and 2.

### **COUNTS THIRTY-SEVEN TO SEVENTY-ONE**

#### **Aggravated Identity Theft**

**(18 U.S.C. §§ 1028A(a)(1) and 2)**

46. The factual allegations in paragraphs 1-45 and Counts 2 through 36 of this Indictment are incorporated by reference and re-alleged as though fully set forth herein.

47. Commencing on or about May 11, 2007, and continuing until on or about August 3, 2008, in the District of Arizona and elsewhere, defendant DANIEL DAVID RIGMAIDEN, defendant RANSOM MARION CARTER, III, and others known and unknown to the Grand



Jury, did knowingly possess and use, without lawful authority, means of identification of other persons, that is, the Social Security Number for each person, who was, in fact, deceased, during and in relation to the Wire Fraud offenses alleged in Counts 2 through 36 of this Indictment, in violation of 18 U.S.C. § 1343, each such instance being a separate Count of this Indictment as set forth in the chart below:

| Ct. | Related Wire Fraud Offense Count | Name of Deceased Person – Year of Death (Social Security Number (SSN) [Date of Submission to Internal Revenue Service] | Result of Knowing Possession and Use Without Proper Authority of Means of Identification (Defendant(s))  |
|-----|----------------------------------|--|--|
| 37  | 2                                | Luther G. Clay – 1983 (XXX-XX-2128) [May 11, 2007]   | Deposit of Fraudulently Obtained Tax Refund into Compass Bank Account No. XXXXXX9673, Phoenix, AZ, Under the Name and SSN of the Decedent on or about May 25, 2007. (Rigmaiden and Carter) |
| 38  | 3                                | Josephine L. Cowles – 1983 (XXX-XX-3450) [May 11, 2007]  | Deposit of Fraudulently Obtained Tax Refund into Compass Bank Account No. XXXXXX9673, Phoenix, AZ, Under the Name and SSN of the Decedent on or about May 25, 2007. (Rigmaiden and Carter) |
| 39  | 4                                | Tristan Moreno – 1992 (XXX-XX-7781) [March 4, 2008]  | Deposit of Fraudulently Obtained Tax Refund into Meridian Bank, Account No. XXXXXX0007, Phoenix, Arizona, Under the Name and SSN of the Decedent on or about March 14, 2008. (Rigmaiden)   |
| 40  | 5                                | Salvador Melgar – 1997 (XXX-XX-9778) [March 4, 2008]   | Deposit of Fraudulently Obtained Tax Refund into Meridian Bank, Account No. XXXXXX0007, Phoenix, Arizona, Under the Name and SSN of the Decedent on or about March 14, 2008. (Rigmaiden)   |
| 41  | 6                                | Rockkmar McLane – 1994 (XXX-XX-8758) [March 3, 2008]   | Deposit of Fraudulently Obtained Tax Refund into Meridian Bank, Account No. XXXXXX0007, Phoenix, Arizona, Under the Name and SSN of the Decedent on or about March 14, 2008. (Rigmaiden)   |

|    |    |  |  |
|----|----|--|--|
| 42 | 7  | Barry A. Dennis –<br>1981<br>(XXX-XX-2315)<br>[March 4, 2008]      | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank,<br>Account No. XXXXXX0007,<br>Phoenix, Arizona, Under the<br>Name and SSN of the Decedent<br>on or about March 14, 2008.<br>(Rigmaiden) |
| 43 | 8  | Glen Apling –<br>1983<br>(XXX-XX-8286)<br>[March 3, 2008]          | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank,<br>Account No. XXXXXX0007,<br>Phoenix, Arizona, Under the<br>Name and SSN of the Decedent<br>on or about March 14, 2008.<br>(Rigmaiden) |
| 44 | 9  | Garrett C. Dyer –<br>1986<br>(XXX-XX-3551)<br>[March 4, 2008]      | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank,<br>Account No. XXXXXX0007,<br>Phoenix, Arizona, Under the<br>Name and SSN of the Decedent<br>on or about March 14, 2008.<br>(Rigmaiden) |
| 45 | 10 | Damon L. Miles –<br>1992<br>(XXX-XX-0878)<br>[March 4, 2008]       | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank,<br>Account No. XXXXXX0007,<br>Phoenix, Arizona, Under the<br>Name and SSN of the Decedent<br>on or about March 14, 2008.<br>(Rigmaiden) |
| 46 | 11 | Nancy Dickinson –<br>1979<br>(XXX-XX-2048)<br>[March 4, 2008]      | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank,<br>Account No. XXXXXX0007,<br>Phoenix, Arizona, Under the<br>Name and SSN of the Decedent<br>on or about March 14, 2008.<br>(Rigmaiden) |
| 47 | 12 | Thomas L. Dixon –<br>1991<br>(XXX-XX-3397)<br>[March 4, 2008]      | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank,<br>Account No. XXXXXX0007,<br>Phoenix, Arizona, Under the<br>Name and SSN of the Decedent<br>on or about March 14, 2008.<br>(Rigmaiden) |
| 48 | 13 | Sunshine M. Mitchell –<br>1993<br>(XXX-XX-2563)<br>[March 3, 2008] | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank,<br>Account No. XXXXXX0007,<br>Phoenix, Arizona, Under the<br>Name and SSN of the Decedent<br>on or about March 14, 2008.<br>(Rigmaiden) |

|    |    |  |  |
|----|----|--|--|
| 49 | 14 | Juan C. Mendez –<br>1997<br>(XXX-XX-8328)<br>[March 3, 2008]       | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank,<br>Account No. XXXXXX0007,<br>Phoenix, Arizona, Under the<br>Name and SSN of the Decedent<br>on or about March 14, 2008.<br>(Rigmaiden) |
| 50 | 15 | David Duick –<br>1990<br>(XXX-XX-9821)<br>[March 4, 2008]          | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank,<br>Account No. XXXXXX0007,<br>Phoenix, Arizona, Under the<br>Name and SSN of the Decedent<br>on or about March 14, 2008.<br>(Rigmaiden) |
| 51 | 16 | Matthew L. Andres –<br>1982<br>(XXX-XX-1831)<br>[March 4, 2008]    | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank,<br>Account No. XXXXXX0007,<br>Phoenix, Arizona, Under the<br>Name and SSN of the Decedent<br>on or about March 14, 2008.<br>(Rigmaiden) |
| 52 | 17 | Robert A. De Rose –<br>1988<br>(XXX-XX-4605)<br>[March 10, 2008]   | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank,<br>Account No. XXXXXX0007,<br>Phoenix, Arizona, Under the<br>Name and SSN of the Decedent<br>on or about March 18, 2008.<br>(Rigmaiden) |
| 53 | 18 | Brian J. Dorenkemper –<br>1984<br>(XXX-XX-9841)<br>[March 5, 2008] | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank,<br>Account No. XXXXXX0007,<br>Phoenix, Arizona, Under the<br>Name and SSN of the Decedent<br>on or about March 21, 2008.<br>(Rigmaiden) |
| 54 | 19 | Melanie C. Meskimen –<br>1990<br>(XXX-XX-2688)<br>[March 10, 2008] | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank,<br>Account No. XXXXXX0007,<br>Phoenix, Arizona, Under the<br>Name and SSN of the Decedent<br>on or about March 21, 2008.<br>(Rigmaiden) |
| 55 | 20 | Martie D. Easley –<br>1978<br>(XXX-XX-1206)<br>[March 5, 2008]     | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank,<br>Account No. XXXXXX0007,<br>Phoenix, Arizona, Under the<br>Name and SSN of the Decedent<br>on or about March 21, 2008.<br>(Rigmaiden) |

|    |    |  |  |
|----|----|--|--|
| 56 | 21 | Connie E. Flores – 1980<br>(XXX-XX-4742)<br>[March 5, 2008]        | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank,<br>Account No. XXXXXX0007,<br>Phoenix, Arizona, Under the<br>Name and SSN of the Decedent<br>on or about March 21, 2008.<br>(Rigmaiden) |
| 57 | 22 | Randy J. De La Cruz –<br>1986<br>(XXX-XX-3039)<br>[March 10, 2008] | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank,<br>Account No. XXXXXX0007,<br>Phoenix, Arizona, Under the<br>Name and SSN of the Decedent<br>on or about March 21, 2008.<br>(Rigmaiden) |
| 58 | 23 | Dung Diep –<br>1996<br>(XXX-XX-4531)<br>[March 5, 2008]            | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank,<br>Account No. XXXXXX0007,<br>Phoenix, Arizona, Under the<br>Name and SSN of the Decedent<br>on or about March 21, 2008.<br>(Rigmaiden) |
| 59 | 24 | Ramon Montes –<br>1992<br>(XXX-XX-3978)<br>[March 5, 2008]         | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank,<br>Account No. XXXXXX0007,<br>Phoenix, Arizona, Under the<br>Name and SSN of the Decedent<br>on or about March 21, 2008.<br>(Rigmaiden) |
| 60 | 25 | Mark Appleton –<br>1978<br>(XXX-XX-8014)<br>[March 5, 2008]        | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank,<br>Account No. XXXXXX0007,<br>Phoenix, Arizona, Under the<br>Name and SSN of the Decedent<br>on or about March 21, 2008.<br>(Rigmaiden) |
| 61 | 26 | Raymond D. Moch –<br>1993<br>(XXX-XX-6865)<br>[March 10, 2008]     | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank,<br>Account No. XXXXXX0007,<br>Phoenix, Arizona, Under the<br>Name and SSN of the Decedent<br>on or about March 21, 2008.<br>(Rigmaiden) |
| 62 | 27 | Edward E. Dussich –<br>1987<br>(XXX-XX-2946)<br>[March 10, 2008]   | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank,<br>Account No. XXXXXX0007,<br>Phoenix, Arizona, Under the<br>Name and SSN of the Decedent<br>on or about March 21, 2008.<br>(Rigmaiden) |

|    |    |   |  |
|----|----|---|--|
| 63 | 28 | Tony C. Crain –<br>1995<br>(XXX-XX-9560)<br>[March 22, 2008]    | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank<br>Account No. XXXXXX0007,<br>Phoenix, AZ, Under the Name<br>and SSN of the Decedent on or<br>about April 18, 2008.<br>(Rigmaiden) |
| 64 | 29 | Frank A. Cox –<br>1996<br>(XXX-XX-3782)<br>[March 22, 2008]     | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank<br>Account No. XXXXXX0007,<br>Phoenix, AZ, Under the Name<br>and SSN of the Decedent on or<br>about April 18, 2008.<br>(Rigmaiden) |
| 65 | 30 | Mercedes Coulter –<br>1988<br>(XXX-XX-1744)<br>[March 22, 2008] | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank<br>Account No. XXXXXX0007,<br>Phoenix, AZ, Under the Name<br>and SSN of the Decedent on or<br>about April 18, 2008.<br>(Rigmaiden) |
| 66 | 31 | Patrick C. Allen –<br>1985<br>(XXX-XX-5274)<br>[March 23, 2008] | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank<br>Account No. XXXXXX0007,<br>Phoenix, AZ, Under the Name<br>and SSN of the Decedent on or<br>about April 18, 2008.<br>(Rigmaiden) |
| 67 | 32 | John D. Finch –<br>1993<br>(XXX-XX-6845)<br>[March 23, 2008]    | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank<br>Account No. XXXXXX0007,<br>Phoenix, AZ, Under the Name<br>and SSN of the Decedent on or<br>about April 18, 2008.<br>(Rigmaiden) |
| 68 | 33 | Salvador Duarte –<br>1989<br>(XXX-XX-8032)<br>[March 24, 2008]  | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank<br>Account No. XXXXXX0007,<br>Phoenix, AZ, Under the Name<br>and SSN of the Decedent on or<br>about April 18, 2008.<br>(Rigmaiden) |
| 69 | 34 | Timothy A. Fazio –<br>1984<br>(XXX-XX-3957)<br>[March 24, 2008] | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank<br>Account No. XXXXXX0007,<br>Phoenix, AZ, Under the Name<br>and SSN of the Decedent on or<br>about April 18, 2008.<br>(Rigmaiden) |

|    |    |  |  |
|----|----|--|--|
| 70 | 35 | Mario A. Fernandez –<br>1987<br>(XXX-XX-8609)<br>[March 24, 2008]  | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank<br>Account No. XXXXXX0007,<br>Phoenix, AZ, Under the Name<br>and SSN of the Decedent on or<br>about April 18, 2008.<br>(Rigmaiden) |
| 71 | 36 | Maureen M. Douglass –<br>1986<br>(XXX-XX-2273)<br>[March 24, 2008] | Deposit of Fraudulently Obtained<br>Tax Refund into Meridian Bank<br>Account No. XXXXXX0007,<br>Phoenix, AZ, Under the Name<br>and SSN of the Decedent on or<br>about April 18, 2008.<br>(Rigmaiden) |

All in violation of Title 18, United States Code, Sections 1028A(a)(1) and 2.

### **COUNT SEVENTY-TWO**

#### **Unauthorized Access of a Computer With the Intent to Defraud**

**(18 U.S.C. §§1030(a)(4), 1030(c)(3)(A) & 2)**

48. The factual allegations in paragraphs 1-47 of this Indictment are incorporated by reference and re-alleged as though fully set forth herein.

49. On or about March 21, 2008, in the District of Arizona and elsewhere, defendant DANIEL DAVID RIGMAIDEN knowingly and with intent to defraud accessed a protected computer used in interstate commerce and communication, without authorization from the computer's owner, a private individual and resident of Glendale, Arizona, and by means of such conduct, including the use of Internet Provider Address XX.XXX.XXX.106, accessed a Meridian Bank business checking account No. XXXXXX0007, which furthered the intended fraud of the United States, committed through the electronic filing of fraudulent income tax returns, and thereby ultimately obtained \$68,000 in proceeds from the fraud from the Meridian Bank business checking account No. XXXXXX0007 on or about May 5, 2008.

In violation of Title 18, United States Code, Section 1030(a)(4) and (c)(3)(A).



**COUNTS SEVENTY-THREE TO SEVENTY-FOUR****Mail Fraud****(18 U.S.C. §§ 1341 and 2)**

50. The factual allegations in paragraphs 1-49 of this Indictment are incorporated by reference and re-alleged as though fully set forth herein.

51. Beginning on or about a date unknown to the Grand Jury, but at least by as early as on or about January 1, 2005, and continuing through on or about April 15, 2008, in the District of Arizona and elsewhere, defendant DANIEL DAVID RIGMAIDEN, along with others known and unknown to the Grand Jury, did knowingly and willfully devise and intend to devise a scheme and artifice to defraud and to obtain money by means of materially false and fraudulent pretenses, representations and promises.

52. On or about the dates listed below, in the District of Arizona and elsewhere, for the purpose of executing and attempting to execute said scheme and artifice to defraud and to obtain money by means of materially false and fraudulent pretenses, representations and promises, defendant DANIEL DAVID RIGMAIDEN, along with others known and unknown to the Grand Jury, deposited and caused to be deposited for delivery by a private and commercial interstate carrier, from the District of Arizona to the District of Utah, as set forth in the chart below, each instance being a separate Count of this Indictment:

| Ct | Date Sent<br>– On or<br>About | Sent From<br>(Carrier)<br>[State Sent to]     | Items Sent<br>(Materially False Representations)   |
|----|-------------------------------|---|--|
| 73 | 4/1/08                        | Tempe, Arizona<br>(Federal Express)<br>[Utah] | \$9,000.00 in U.S. Currency – Federal Express Package Bearing Tracking No. XXXXXXXXXX339<br>(Deceased taxpayers earned income through wages in 2007, paid income taxes on the wages in 2007, and were owed income tax refunds in various amounts claimed.) |

| Ct | Date Sent<br>– On or<br>About | Sent From<br>(Carrier)<br>[State Sent to]     | Items Sent<br>(Materially False Representations)   |
|----|-------------------------------|---|--|
| 74 | 4/14/08                       | Tempe, Arizona<br>(Federal Express)<br>[Utah] | \$9,000.00 in U.S. Currency – Federal Express Package Bearing Tracking No. XXXXXXXXXX405<br>(Deceased taxpayers earned income through wages in 2007, paid income taxes on the wages in 2007, and were owed income tax refunds in various amounts claimed.) |

In violation of Title 18, United States Code, Sections 1341 and 2.

### **FORFEITURE ALLEGATIONS**

53. The factual allegations in paragraphs 1 - 52 of this Indictment are incorporated by reference and re-alleged as though fully set forth herein.

54. Pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461, and as a result of committing one or more of the offenses charged in Counts 1 through 74 of this Indictment, upon conviction, defendant DANIEL DAVID RIGMAIDEN and defendant RANSOM MARION CARTER, III shall forfeit to the United States, any property, real or personal, which constitutes or is derived from proceeds traceable to the commission of the scheme to defraud of which the defendant is convicted, including but not limited to the following:

### **MONEY JUDGMENT**

A sum of money equivalent to the funds wrongfully misappropriated from the United States Department of Treasury, Internal Revenue Service, representing the amount of proceeds wrongfully derived from the scheme to defraud, for which the defendant is liable.

If any of the above-described forfeitable property, as a result of any act or omission of the defendant: (a) cannot be located upon the exercise of due diligence; (b) has been transferred or sold to, or deposited with, a third party; (c) has been placed beyond the jurisdiction of the Court; (d) has been substantially diminished in value; or (e) has been commingled with other property which cannot be divided without difficulty; it is the intent of the United States, pursuant

1 to 21 U.S.C. § 853(p) and 28 U.S.C. § 2461(c), to seek forfeiture of any other property of the  
2 defendant up to the value of the forfeitable property described above.

3 All in accordance with Title 18, United States Code, Section 981, Title 21, United States  
4 Code, Section 853, Title 28, United States Code, Section 2461, and Rule 32.2(a), Federal Rules  
5 of Criminal Procedure.

6  
7 A TRUE BILL

8  
9 /S/  
10 FOREPERSON OF THE GRAND JURY  
Date: January 27, 2010

11 DENNIS K. BURKE  
12 United States Attorney  
13 District of Arizona

14 /S/  
15 FREDERICK A. BATTISTA  
Assistant U.S. Attorney